



Board of Tax Appeals

Suggestions for Appearance

Hearing

Most hearings are scheduled within 90 days of the Board acknowledging the appeal. Parties are notified in writing of the date, time and place for the hearing. The hearing is usually conducted by one Board Member or by a staff Hearing Officer.

The party filing the appeal is the "Appellant." The party answering the appeal is the "Respondent." The property who's assessment is under discussion is called the "Subject."

The hearing is typically the best opportunity to present evidence and other information for the Board's consideration in decision-making. Hearings are public and are recorded.

At hearing, the Appellant presents first without interruption. Respondent then presents without interruption. The parties are then allowed time for questions and a final closing statement.

Exhibits

Please bring one (1) original and two (2) copies of each exhibit to hearing. There is no requirement to pre-file hearing exhibits unless the Board specially orders this.

Examples of a hearing exhibit include a written narrative of your presentation, a map, relevant photographs of any property referenced at hearing, a listing of information on recent comparable sales, an opinion letter (e.g., realtor's comparative market analysis, cost to cure estimate, or an appraisal), a copy of any value calculation, and other material in support of your case.

Recent comparable sales are properties which sold prior to January 1 of the applicable tax year. When available, offered sales information should include date of sale, full sale price, sale conditions (motivation), a location description, descriptions of land and improvement sizes and features, and known differences or similarities between the sale property and the subject.

Communication

A written communication filed with the Board must also be sent to (served on) the other party. The Board filing must contain a statement reflecting that such service was accomplished on the other party. A simple "cc:" type notation will suffice or a certificate of service.

Settlement or Withdrawal

If the appeal is settled, or the Appellant wishes to withdraw the appeal, please contact the Board as soon as possible at (208)334-3354 or Board of Tax Appeals, P.O. Box 83720, Boise, Idaho, 83720-0088. A settlement agreement or withdrawal may also be faxed to (208)334-4060.